

them at least a bare subsistence allowance. There are 84 Panchayats in the State—take it as somewhere about 100—and it will require about 100 mid-wives to supply the need. That will take some time but I am making representations to the Government that this question is one of great importance in our view, and that the Government should render the necessary financial help in order to carry out this much desired reform. I hope this explanation will be sufficient for the House and the House may rely upon me to do the very best I can to introduce this system in accordance with our financial commitments. Nobody is going to question or deny the necessity of having mid-wives. The argument that even with mid-wives their services are not requisitioned is true to some extent. I do not deny that. But the other charge that they always demand money from the people and that therefore the people do not go to them may have some foundation in it. There is a method of putting an end to that by taking stringent action. The moment a case has been proved that they demanded money from the people there is no harm in the instant dismissal and that will be a sufficient deterrent. These are questions which have engaged our attention seriously and I have talked with the Director of Public Health regarding this matter. I am only saying with regard to the rural areas. That responsibility has to be undertaken by me and the House may rest assured that the views expressed by the House will have due weight with us and as soon as the scheme is ready it will be submitted to the House and I hope the House will be satisfied with our recommendation. In the light of these explanations I hope the Lady member will find her way to withdraw her resolution and leave us to try our best in this matter.

Mrs. Thankamma N. Menon (*Ernakulam-Women*): Sir, I am satisfied with the Hon'ble Minister's reply. I beg leave of the House to withdraw the resolution.

The Resolution was, by leave, withdrawn.

4. Tax for Double Crops to be Abandoned.

Mr. Puthur Achyuta Menon (*Kattur*): (*This House recommends to the Government that the policy of collecting tax for double crops must be abandoned in view of the great hardship experienced by the peasants in these days.*)

Sir, no great proposition of law is involved in this simple resolution, nor are so many rules creating complications, appended to it. I can assure this House it is only a principle of finding out ways and means to live, that this resolution has been brought before this House. Sir, it is not the idea of making so

much money or of amassing great wealth that prompts the poor peasants to resort to double crop cultivation. He finds that he is thoroughly disappointed by his first crop and he tries to cultivate a double crop so that he can get something and live upon it. In the light of these I find as a matter of grace, helping the peasants to live, it is the solemn duty of the Government to see that no tax is collected from these poor peasants. Sir, going a step further let me assure this House that I find no justification in collecting this tax. In my view the poor peasant pays the tax for one full year and he cannot be compelled to give a second time what he has already paid. He has once paid for the land he has taken from the Government, and the Government has no legal right for a second time to ask the peasant for any tax for a second crop. Comparing this position to some other land where paddy is not cultivated, if that land is taxed for 5 or 10 rupees no more tax is taken by the Government if he plants some 5 or 10 cocoanut trees. The argument may be advanced by the Lawyer in the hon'ble Revenue member that the Government takes a share of what is cultivated in the land. I can very well appreciate this argument if the Government are not generally collecting taxes when there is a thorough failure of crops. This is not done in any case. On this sound proposition and on the proposition that every man at least in these hard days must be allowed to live and find out a bare existence, I commend this resolution for the unanimous acceptance of the hon'ble members.

Mr. V. J. Mathai (Planters): Sir, may I request you to allow Mr. Madhava Menon to move his resolution No. 12 which relates to the same matter.

Mr. P. K. Madhava Menon (Narakkal): Sir, I second the resolution. The resolution in my name relates to the same matter. There is a good deal of suffering amongst the poor people who cultivate lands for a second time. In most years owing to the paucity of rain, fields are dried and in several cases they do not get even sufficient to pay the cost of the cultivation. Irrespective of whether they get anything or not the Village Officers send a list of the fields cultivated prepared invariably from their offices, I am sorry to say, without inspecting the fields. I know in one case in Vellarapilly, a man had to pay for lands not cultivated by him. The notice of the tax reaches him invariably in the month of Meenam, i. e., after the fields are ploughed for the next virippu crop. Therefore if he wants to prove that the crop was a failure he has no means to do so. Petitions are invariably found to be ineffective. This second crop tax are always paid by the actual cultivators and not by the

jenmis and land owners. Notice is sent to the jenmis but they collect it from the poor cultivators. The condition in rural areas is becoming worse and worse every year and if anything the poverty is much more acute now than it was after the floods of 1909. If there were irrigation facilities it is quite possible to get good crop by cultivating most of the fields a second time. But until and unless the Government can provide irrigation facilities it is a great hardship to the cultivator to collect a second crop tax in this manner. After all the amount involved is only 7 or 8 thousand rupees for the whole State. And it will be a good gesture on the part of the Government when the reforms have been introduced to abolish this tax or at least to temporarily give this relief till the depression is over.

മിസ്റ്റർ എം. കെ. ദേവസ്സി: സർ, ഞാൻ ഈ പ്രമേയത്തെ പിൻതാങ്ങുന്നു. സാധാരണയായി അധർമ്മങ്ങൾ അവതരിപ്പിക്കാറുള്ള ഒരു പ്രമേയം ആണ് ഇതെന്നും, ഇത് കാട്ടർ മെമ്പർമാർ പേരിൽ കാണുന്നതെന്തുകൊണ്ടാണെന്നും എന്റെ മാനുഷസ്നേഹിതനായ മിസ്റ്റർ പി. കുമാരനെഴുത്തശ്ശൻ ഇന്നു കാലത്തു് എന്നോടു ചോദിച്ചപ്പോൾ എന്റെ മുൻഗാമികളോടുള്ള ബഹുമാനം കാണിക്കത്തക്കവണ്ണം ഈ പ്രമേയത്തെ പിൻതാങ്ങണമെന്നു ഞാൻ തീർച്ചയാക്കി. എന്നാൽ ഒരുവിധത്തിൽ നോക്കുമ്പോൾ ഈ പ്രമേയവും അതിനെ പിൻതാങ്ങുന്നതുമായ ഓരോ പ്രസംഗവും ഈ നിയമസഭയുടെ സമയത്തേയും ഇതിനുവേണ്ടി ചിലവുചെയ്യുന്ന പണത്തേയും നഷ്ടപ്പെടുത്തുന്നുവെന്നാണ് ഞാൻ വിചാരിക്കുന്നത്. കാരണം, ഈ നിയമസഭയുടെ ആവിർഭാവത്തിനുശേഷം ഓരോതവണയും ഇവിടെ അവതരിപ്പിക്കുകയും പാസ്സാക്കുകയും ചെയ്തിനുശേഷം ഗവണ്മെൻറ് വ്യസനസമേതം നിരസിക്കാറുള്ള ചില 'അട്ടിപ്പേര്' പ്രമേയങ്ങളിൽ ഒന്നാണിത്. ഈ പ്രമേയത്തിൽ അന്തർവീച്ചിരിക്കുന്ന തത്വത്തെ ഗവണ്മെൻറ് മനസ്സിലാക്കാതെ നിരസിക്കുന്നതാണെന്നു ഞാൻ വിചാരിക്കുന്നില്ല. കർഷകന്മാരുടെ കഷ്ടപ്പാടുകളെപ്പറ്റി മനസ്സിലാക്കുവാൻ ഗവണ്മെൻറ് ശ്രമിക്കുന്നില്ലെന്നും ഞാൻ വിചാരിക്കുന്നില്ല. പക്ഷെ ഇരുപതു കൃഷിയുടെ വിജയം മുഴുവനും തന്നെ ഗവണ്മെൻറിന്റെ ജലസേചനപദ്ധതിയെ ആശ്രയിച്ചുണിരിക്കുന്നതെന്നും ഗവണ്മെൻറ് സമ്മതിക്കുന്നുണ്ടെങ്കിൽ അത് കൊച്ചി രാജ്യത്തിൽ വേണ്ടവിധം നടപ്പിലായിട്ടുണ്ടെന്നും ഗവണ്മെൻറിന് ഉത്തമവിശ്വാസത്തോടുകൂടി പറയുവാൻ സാധിക്കുന്നതുവരെ ഈ ഇരുപുനികതി ചുമത്തുന്നത് വലിയൊരു അപരാധമാണെന്നുമാത്രമേ ഞാൻ വിചാരിക്കുന്നുള്ളൂ. ഇനി മറ്റൊരു അപരാധംകൂടിയുണ്ട്. ഇതു ചരപോയിട്ടുള്ള സമയം ഫലമില്ലാതെയായി. മേലാലേങ്കിലും ഈ കാര്യത്തിൽ ഈ നിയമസഭയുടെ സമയം പാഴാക്കാതെയിരിക്കുന്നതിനുവേണ്ടി ആരംഭം മുതൽ ഇന്നുവരെ ഈ സംഗതിയിൽ ഉണ്ടായിട്ടുള്ള സകല പ്രസംഗങ്ങളും അതിനുള്ള ഗവണ്മെൻറിന്റെ മറുപടിയും ഒരു പുസ്തകരൂപത്തിൽ അച്ചടിച്ച് ഓരോ കൊല്ലവും നിയമസഭാ മെമ്പർമാർക്കു കൊടുക്കുന്നതായാൽ ഇതിനുവേണ്ടി ചിലവാക്കുന്ന സമയം വ്യഥാവാക്കാതെ കഴിക്കാം. ഇത് ഈ നിയമസഭ തുടങ്ങിയ തുറമുഖങ്ങളുടെ ഒരു സ്ഥിരമായ അഭ്യർത്ഥന (Standing request) ആണെന്നുള്ളത് ഗവണ്മെൻറ് മനസ്സിലാക്കി ഈ സംഗതിയിൽ കൂടുതൽ ശ്രദ്ധിക്കേണ്ടതാണെന്നുള്ള അഭ്യർത്ഥനയോടുകൂടി ഞാൻ ഈ പ്രമേയത്തെ പിൻതാങ്ങുന്നു.

The House rose for lunch at 1 p. m. and re-assembled at 2-30 p. m. with the Deputy President in the Chair.

Mr. K. Achyuta Menon (*Diwan Peishkar*): Mr. President Sir, Such of the few hon'ble members who have spoken on this resolution have very correctly pointed out that this resolution does not come into the House for the first time. In fact, Mr. Petta, who was the member for Adur pointed out in the course of the 4th Budget Session (the 3rd Council) that it is the tenth time he was pressing for a division. Mr. Petta's successors have not been sitting idle and they have also brought this resolution two or three times before this House. The House can very well imagine my feelings when I rise to speak on this resolution. I feel, I am not exaggerating, like that really innocent man before a criminal court of justice who said that he felt after hearing the arguments of the prosecution side, very ably put forward, that he was really guilty. Such is the power of clever advocacy even of untenable causes. There is a danger in dealing with resolutions of this kind i. e., of being either unduly short which is disrespectful alike to the House and to the resolution or intolerably long which is an insult to the intelligence of the hon'ble members of the House. Therefore I have to preserve a golden mean of being reasonably moderate and not annoyingly long. I shall make an attempt to explain our position once more in the full hope that the House will see once more whether they cannot revise their views upon this matter. I know from previous experience I am fighting a lost cause. The verdict is known to you, the verdict is known to us. The very short number of speakers on the resolution show that you have nothing more to add, nothing new to say.

Mr. T. V. Subramania Ayyar (*Nenmara*): If there is a strong case there is no need for arguments.

Mr. K. Achyuta Menon (*Diwan Peishkar*): You have already adduced all that you had to say in the shape of arguments in your previous speeches. But I will make one more endeavour and make a request to you to see if you can revise your opinion on this matter.

I will read the settlement proclamation, as to what is the basis of this tax. I am afraid there is some little confusion in the minds of hon'ble members. The wet lands of this State were divided into 3 classes, lands which bear only one crop and could not bear a second crop were classed as one crop nilams and registered as such. The State revenue was fixed at one half of the net produce after making very liberal reductions on account of vicissitudes of season, price of paddy, etc. I will illustrate my point. An acre of land which bears an out-turn of 120 paras of paddy was classified as first class. These 120 paras

of paddy was commuted into money at 4 annas 7 pies per para or one phanam which comes to Rs. 34 and odd. Liberal deductions were made from this and finally the tax was fixed at half of 15 rupees calculated to be the net produce.

Then there were lands at the time of the settlement regularly cultivated for second crop. There the State said for the second crop raised by you give us one-fourth of the first assessment i. e., half of Rs. 7—8—0. Even initially the State was very liberal in the matter of the second crop. Those lands which could bear second crops at the time of the settlement were classed as double crop lands, and the revenue or tax for the second crop was only one-fourth of the revenue payable for the first crop.

Then there is another kind of nilam in which you could under favourable circumstances raise occasional double crops. For that double crop the settlement proclamation said that when a second crop is raised half of the first rate should be charged. The cultivator had the option to compound the second crop charge, at one-fourth of the original rate if he so desires. But in this case he was bound to pay the tax whether he raised a crop or not, and in future years he had to pay only one-fourth. That is the position of our assessment.

Then there came an amendment to the rules which gave the Diwan Peishkar power "to grant a remission at his discretion of occasional double crop charges leviable under article 7 supra in respect of such nilams" where the additional crop was a failure. As a matter of fact I may assure the House that if it is proved that the occasional double crop was a failure no tax is collected by this Department.

Mr. P. K. Madhava Menon (Narakkal): I question that statement. It is not always remitted.

Mr. K. Achyuta Menon (Diwan Peishkar): It ought to be done. Even if for arguments' sake it is conceded that it is not done in some cases due to the carelessness of the officers concerned or for other reasons it cannot alter the principle. But on principle the statute says that where the second is a proved failure no tax should be collected.

With this information I will pass on to the resolution.

"This House recommends to the Government that the policy of collecting tax for double crops must be abandoned in view of the great hardship experienced by the peasants in these days."

The resolution in the first part speaks of the policy of collecting tax for the double crop and in the second portion it attempts to justify the recommendation by an argument. The argument is "in view of the great hardship experienced by the peasants". The cleverness of the person who sent in the resolution is such that he does not say whether this should be applied for all time or for such time as the depression lasts.

Mr. Puthur Achyuta Menon (*Kattur*): The depression is so keen that it is worded as such.

Mr. K. Achyuta Menon (*Diwan Peishkar*): According to the resolution even if the depression goes tomorrow the policy of the occasional double crop must be stopped. There you see the lawyer behind the hon'ble mover. In the first part he speaks of putting a stop to the policy and in the second part he attempts to introduce an argument. If the policy of double crop taxation is attempted to be put an end to merely because of the present financial condition of the peasants, then it is just a case of remission, pure and simple, the old 25% remission we are hearing in another form. Instead of the 25% remission there is attempted to be introduced a cent per cent reduction because of the depression. Now that was not the way in which the resolution was argued. It was attempted to be argued also as a matter of principle that there is no justification for collecting this tax. My task will be to attempt to reply to both these portions.

Whether the tax could be justified, whether it is a legal impost on principle, and whether it should now be indefinitely abolished because of this supervening depression—these are the two points which I have to meet. I shall endeavour to show by reading the settlement proclamation that there is nothing illegal in collecting this impost. In fixing the revenue on the crops you take into account only the case of one crop. Here is a land which ordinarily raises only one crop. Our share of the produce is 34 and odd rupees. We give you liberal reductions and take it at fifteen rupees as the out-turn, and we charge you only half of 15 rupees or Rs. 7—8—0 being the half of the net produce.

Mr. C. R. Iyyunni (*Trichur South*): On a point of information I would like to know whether in the second crop land which has been registered as a single crop land as per the Government proclamation, any levy of tax is made by the Government, if the second crop is raised on account of the exertions of the cultivator himself?

Mr. K. Achyuta Menon (*Diwan Peishkar*): In order that a single crop may become a double crop after the settlement there must be other causes at work. In some cases it will be due solely to the tenants' efforts. In some other cases it will be due to other conveniences which arise independent of his efforts.

Mr. T. V. Subramania Ayyar (*Nemmara*): But the Government will not have any hand.

Mr. K. Achyuta Menon (*Diwan Peishkar*): There are cases in which Government might have a hand. For purposes of tax it is not taken into account. The settlement proclamation says, we have taxed only, on your produce. If you raise a second crop you will have to pay tax. But we charge you only the half of what you have to pay for the single crop. It is also open to them to compound the nilam into a double crop one and then you have to pay only one-fourth of the first assessment.

Mr. T. V. Subramania Ayyar (*Nemmara*): So Government are inducing the cultivator to register his nilams as double crops.

Mr. K. Achyuta Menon (*Diwan Peishkar*): Perfectly true. Absolutely correct. It was an inducement for people to make their lands double crop land. That was the policy behind the Government's action. If it is due to your exertion that it has become a double crop land then you compound it and you need pay only one-fourth. Government have got the duty of inspection. It should go and inspect all lands in the State to know whether double crops have been raised. Additional labour involve additional expenditure, and as a sort of inducement to people to make single crop nilams into a double crop Government said, 'we will charge you only half and if you compound it we will charge you only one-fourth.'

Now the question is whether the tax is illegal. Granted that you can tax produce, then I submit that tax on the second crop becomes legal. Granted tax on produce is legal then I submit the occasional double crop charge is also legal. Government have charged for the single crops in the first instance and the Government claim a share of what you have got of the second crop. If you have not got anything we do not tax you at all. The Government have given the Diwan Peishkar discretion to remit the tax on the double crop, where it is proved to his satisfaction that the second crop is a failure.

Mr. M. K. Devassy (*Adur*): Assuming that the tax is on produce will the Government give a remission of the whole tax if the crop is a failure?

Mr. K. Achyuta Menon (*Diwan Peishkar*): That involves an examination of the principle behind the land-tax. But we are travelling very far from the resolution. The settlement proclamation said that having once settled the land for 30 years on a one crop basis, whether you raise the crop or not you must pay the tax. Even if you convert the nilam into a paramba we will get only the nilam tax.

Mr. T. A. Ramachandra Ayyar (*Nellayi*): Is the taxation on the land or on the produce?

Mr. K. Achyuta Menon (*Diwan Peishkar*): That is another matter. We are travelling far from the resolution. Accepting the principle of the settlement and then asking that the occasional second crop tax should not be collected is not correct. To say that the principle of the settlement itself is wrong makes the task of the Government very hard, in dealing with this resolution.

Mr. T. V. Subramania Ayyar (*Nemmara*): In what way has the Government helped the ryot to bring out the second crop?

Mr. K. Achyuta Menon (*Diwan Peishkar*): Therefore the argument is that even the first revenue is illegal. I think the fallacy in your argument is that it applies to the first crop also. In fact you are saying that the Government revenue on produce raised by the tenant is illegal, whether it relates to the second crop or it relates to the first crop. This resolution can only be argued by accepting the principle of assessment of first crop and then saying that the tax on the second crop must be abolished in view of the great hardship experienced by the tenants.

Mr. A. Eachara Menon (*Chittur-Rural*): There were double crop lands at the time of the proclamation. Where is it said that the second crop must be assessed?

Mr. K. Achyuta Menon (*Diwan Peishkar*): It is not said so because it is not taxed.

Mr. A. Eachara Menon (*Chittur-Rural*): Even at the time of settlement there were certain double crop lands. What is the tax on it?

Mr. K. Achyuta Menon (*Diwan Peishkar*): It is higher than the first crop lands. I am afraid the hon'ble member for Chittur is not exhibiting his ordinary clarity in dealing with questions. Under the settlement proclamation if an occasional

double crop is raised on one crop nilams you must pay half of the first assessment. On principle therefore I submit there is nothing wrong in this double crop assessment. But with regard to the other question whether the basis of the proclamation is justifiable or not I submit we are travelling very far. The second part of the resolution refers to the great hardship experienced by the peasants. That takes us to the question of the net income, which the hon'ble the Lady member brought forward yesterday. What exactly is the hardship? After meeting your current expenditure, your domestic expenditure, you have nothing left to pay to the Government. That is the argument. That is all the alleged hardship. The hardship in paying the Government tax can only be one thing, that you are not able to pay. Assuming you are willing to pay, it is contended that you are unable to pay, on account of certain circumstances, your domestic needs taken along with the small price of paddy. You have no net income left to bear the tax. There is an assumption in this, that the Government tax is on the net income. That is not so. Government tax is a paramount obligation like paying for medical needs. For services rendered by the State both for the poor and the rich the propertied men must pay especially where land belongs to Government. This is a paramount obligation and you could not take into account the net income. Upon that matter we are agreed. Net income is not the criterion by which you can tax a person for the services rendered by the State for example, Police protection, etc. You have got a gross income. The State wants a portion of that income not only for doing you service but also for the unpropertied man. That is the principle behind taxation. Even for Hospital dues we were told yesterday that the net income should not be taken into consideration. As Mr. George Barnard Shaw has pointed out the great thing about taxation is its reasonableness. That is a thing for which you get Government services in return. Therefore my submission is that the depression should not be taken into account in this double crop taxation. As a matter of fact this occasional double crop collection is not being abused. For instance in 1112 it was 10,000 rupees. It is not a small amount. It is a great slice of the Government's income. In 1113 it was Rs. 8,392-15-8. It always ranges between 8,000 and 10,000 Rupees. The acreage also is somewhere in the vicinity of 10,000 acres. The sins against the officers of this department can never be on the side of commission. It must be on the side of omission, in booking all the double crop lands of the State.

Mr. P. Govinda Menon (*Mulakunnathukavu*): By taking commission (*Laughter*).

Mr. K. Achyuta Menon (*Diwan-Peishkar*): Whatever it may be. It is not a case of hardship in paying the tax. The moment you see that a double crop has been a failure the Department gives you a remission. Mr. Madhava Menon has brought to my notice a case of failure of second crop in his constituency. I propose to make a personal inspection and if I am satisfied about the complaint I would make appropriate recommendations to the Government. We make liberal remissions in deserving cases. Even where the first crop is a failure, if the distress is a widespread one in all the previous years we have given remission. The question whether Government should be asked to forgo this tax entirely on principle is an abstract hypothetical controversial question, which ought to be taken up at the time of the next settlement. I submit I have nothing more to add.

Mr. Ismail Hajee Essa Sait (*Mattancheri*): Is there any different rates of taxation between the single crop and double crop?

Mr. K. Achyuta Menon (*Diwan Peishkar*): Only half for the double crop and if it has passed from the stage of occasional into a continuous second crop you are at perfect liberty to compound it, by simply giving notice of your intention and then it is further reduced to one-fourth. But some people who cultivate a second crop, fight shy of registration in the hope that there may be certain years in which they can escape even that one-fourth. I submit it is that feeling of being able not to pay in certain circumstances that makes them reluctant to compound.

മിസ്റ്റർ കെ. എസ്സ്. പണിക്കർ: ഒക്കേഷനൽ ഡബിൾ ക്രോപ്പിനു പലപ്പോഴും നികുതി ഒഴിവാക്കി കൊടുത്തിട്ടുണ്ട് എന്നു ദിവാൻപേഷ്കാർ അവർകൾ പറഞ്ഞു. അങ്ങിനെ ഒരു പൈ എങ്കിലും ഇതേവരെ ആക്കെങ്കിലും കുറച്ചുകൊടുത്തതായിട്ടു അഭ്യർത്ഥത്തിന്റെ ഓർമ്മയിൽപെട്ടിട്ടുണ്ടോ?

മിസ്റ്റർ കെ. അച്യുതമേനോൻ: ഞാൻ ഈ സ്ഥാനത്തു വന്നു അഞ്ചു കൊല്ലക്കാലത്തിനിടക്കു കുറച്ചു കൊടുത്തതായി നല്ലപോലെ ഓർമ്മയുണ്ട്.

Even last year about 500 acres of occasional double crop land owners have applied for compounding.

Mr. P. Govinda Menon (*Mulakunnathukavu*): Sir, I must admit that the case of the Government for these 10,000 rupees has been very cleverly presented before the House by the learned lawyer in the hon'ble the Revenue member. His cleverness in this respect mainly consisted in attributing arguments to us which we did not advance and then demolishing them. I may state at the very outset that none of us contended for the position

that the Government is doing an illegal act in levying second crop tax. So long as the settlement proclamation says that second crops could be assessed, every one could understand that any argument could be advanced saying that the double crop assessment is legal. It is true that the settlement proclamation allows it. Government is perfectly within the limits of legality in assessing the second crop raised by the ryots. But when we request the Government that the policy of the Government in raising revenue from second crop lands should be discontinued what we mean is this. The learned member for Revenue has analysed with great clearness the process by which the settlement was done 30 years ago. From that we are made to understand that the land revenue that is being raised by the Government is in the nature of the rent and not in the nature of a tax. I do not say that it is rent because by the settlement proclamation proprietary interests has been given to the ryots but it is in the nature of a rent, and the elaborate process by which land revenue has been fixed is only a process by which that rent has been fixed. We come across several jenmies who fix rents for their lands by directly cultivating it and taking the average yield of 10 or 20 years. In the same way the Government in fixing the rent of the lands in the State adopted a certain process and the process which the Diwan Peishkar explained to this House is the process by which the Government arrived at the rent they collect now. That the land revenue collected by the Government is in the nature of a rent and not in the nature of a tax is clear from the following facts, that in those years when the ryots do not raise a crop, in those years also they have to pay land revenue to the Government, and that we are not getting remission granted as a matter of right when there is failure of crops. Again when there is an increase in the yield of the land there is no increase in the tax collected by the Government. When there is a failure there is no rebate given as a matter of right. These things show that the land revenue collected by the Government is in the nature of a rent and it has got the characteristics of a rent rather than that of a tax. That is to say when a patta is given to the tenant fixing the land revenue upon that land, Government has fixed the rent which the ryot has to pay every year. That being so, our recommendation, our request to the Government is that taxed as the ryot is on that land to a very large extent, the economic condition being what it is, the Government will do very well to discontinue the policy of levying second crop assessment. That is all what we pray. We do not say that the policy is illegal. If that is so we can go to a court of law. But what we say is that as you are collecting the rent for the year, whether you raise second crop or not, you should be satisfied with that rent. It is

a request, a humble submission to the Government that once a rent having been fixed no further levy should be made. Now, that is the legal position with regard to the request that the second crop assessment may be discontinued. Now many hon'ble members in this House may not be aware how the second crop is raised upon the lands in our State. All those lands in our State where second crops could be raised by the facilities offered for raising it have been registered as second crop lands during the settlement. I can state before this House that no land where two crops could be raised by natural facilities or by irrigational facilities, provided either by Government or by nature, have been left unregistered as second crop during the last assessment, but subsequently, invariably when the first crop failed and the ryots are placed in a very desperate predicament, as a desperate remedy they tried to raise the second crop. That second crop is raised not by the facilities offered by the nature not by the irrigational facilities offered by this Government, but by the hard exertion of the ryot by artificial watering and other processes. Now the second crop is assessed as soon as the crop is raised. Government do not wait to see whether the ryot in his desperate attempt to raise a second crop got as a matter of fact any produce or not. Before that, as soon as a ryot ploughs his field and sows the seed for raising the second crop, whether they get anything or not, whether the crops are harvested or not, the second crop is assessed. And the assessment has to be paid. That is the great difficulty with respect to the second crop assessment. The Diwan Peishkar asserted before this House, and I believe him that whenever a grievance is brought to his notice about second crop having failed the ryot is invariably given remission. But I submit, Sir, it is a very costly process. The second crop tax may be one rupee or a little more and in order to get a remission we have to go to the headquarters of the Diwan Peishkar or the Tahsildar and before you get the order of remission, 10 times the amount of remission you have to pay to the Railway authorities or to the bus owners. That is the difficulty. I do not know what the state of affairs is now. But I can assert before this House from my own personal experience that a few years ago a certain village officer charged one of my parambas for second crops. It may be a few annas I had to pay. I paid the 5 annas. If I went to get a remission I would have had to spend about Rs. 5 for this purpose. You will have to go to the Tahsildar's headquarters or to the Diwan Peishkar's head quarters and before you get a favourable order, you will have spent 10 or 15 times the amount of tax.

This is one of those taxes where a great amount of corruption is possible (*Hear, hear*) and what after all is the return

which the Government get? More than 8,000 Rupees. One of the cardinal principles that should guide the Government when they attempt to raise a taxation is that it should be a tax which could be collected with the greatest amount of ease and in a manner in which there will be the least possible chance of corruption. As the Diwan Peishkar himself is aware a large amount of corruption is still prevailing in spite of the ample precautions taken by the Diwan Peishkar in this matter. If you do not pay, your paramba will be taxed and in order to avoid such calamities you have to pay. Therefore it is a matter in which the ryots are put to great difficulties, the extent of which could not be adequately explained in decency before this House. That being so, my request to the Government is that Government in spite of the learned arguments advanced by the Diwan Peishkar should consider the position once again and see whether it is not better that this small amount of Rs. 8,000 be absolutely remitted, be totally remitted, not because it is an illegal levy, not because Government is not justified in taxing occasional double crops in virtue of the provision contained in the settlement proclamation, but because the small amount of return which they get from his taxation, on account of the hard conditions prevailing now, and on account of the large amount of corruption that has been let loose on account of this levy. For all these and several other reasons I may request this Government to reconsider their position and to grant once at least, the time honoured request which this House has been making with regard to the remission of this occasional double crop assessment.

Mr. A. Eachara Menon (Chittur-Rural): Sir, In the settlement proclamation it is said that there are two classes of nilams; one having irrigation facilities which are classed as first tarams, and the other, second taram. In these only one crop is examined, and the assessment made. No direction to charge a second crop in these nilams is given, other than by section 10 and this section is much abused by making it refer to occasional second crops.

Sir, section 26 of the settlement proclamation says: "During this period the assessment shall not, in any way, be enhanced on the ground that payattupattam paramba has been converted into nilam or has been planted with taxable trees, or that nilam has been converted into paramba, or that more trees have been planted than those already assessed. In short no interference of any kind will be permitted with the new settlement, when it is completed for the next thirty years." Under the settlement proclamation Government have no power to tax the occasional double crop raised by the

ryots. The proclamation contemplates only two kinds of nilams. For the first crop nilams the ryot has to pay a certain rate of assessment. Under section 10 of the proclamation "When a second crop is raised on nilams half of the first crop rate will be charged. On lands which bear two crops every year, the cultivator will however have the option to compound the second crop charge at one-fourth of the first crop charge, which he shall have to pay whether he raises the second crop or not in any year." It is not anywhere said in the proclamation that the occasional double crop may be charged.

Mr. Puthur Achyuta Menon (Kattur): Mr. President Sir, with his usual eloquence and as the honest member in charge of the Revenue Department, the Revenue member was trying to justify the position of the Government in levying a double crop tax. Sir, with the same honesty, we must also try to justify our own position as the representatives of poor peasants. Let me first of all bring to the notice of the hon'ble Revenue member that there is a fourth class of lands besides the three which he has mentioned. In one year or other the poor peasants might have cultivated it, just to get a few paras of paddy. On this presumption the subordinate officers include this under the double crop every year. I can point out very many instances to substantiate this statement. There is thus a fourth class of land and people who one time or other might have cultivated a certain plot of land, are always compelled to pay double crop tax on that land. The poor people find it difficult to approach the Diwan Peishkar and they have to pay when the notice is served on them. This is the position of the people in the remote villages. The very fact that this is an oft-repeated resolution shows its urgent necessity. All these years it was not accepted by the Government. In fact according to the Treasury Bench this is an year when we have got a surplus budget. With the innovation of a surplus budget, let us also have some happiness to the poor peasants. After all, we are getting only 8,000 Rupees from this source. Let us give a remission. The Revenue Member himself concedes the fact that these are years of economic depression. I appeal to the good sense of the House to unanimously support this resolution and justify our position.

Mr. K. Achyuta Menon (Diwan Peishkar): Sir, I have only to add just a few words. The hon'ble member for Mulakunnathukavu was at great pains to point out that land revenue is in the nature of rent. We are not entirely unfamiliar with that argument. It has been always attempted to be made

out by one school of thought that Government revenue is in the nature of a rent. It is unnecessary to go into that controversial matter here. But the point is that here we are not taking the basis of the land tax. We are upon a resolution which seeks to abolish the collection of the second crop, "in view of the great hardship prevailing in these days". We are dealing with a resolution which assumes the justice of the first payment of revenue, whatever might be the basis of the tax and then seeks to abolish the second payment whatever might be the basis of the last tax, in view of the great hardships felt by the agriculturists. So I submit it may not be quite relevant to discuss as to whether tax is rent or revenue. A mere abolition of the occasional second crop assessment without abolishing the tax on compounded double crop lands will lead to very great complications. There are a number of people who have compounded, and they are paying one-fourth more for the second crop. Thus we get two sets of people—a large number of people paying double crop assessment to the Government and a lesser number of fortunate people who have not to pay for their second crop. The acceptance of the resolution will lead to this position, that the occasional double crop people will escape payment and the permanent double crop people who have already registered their lands will be compelled to pay a part of the produce as tax. That will be the position if that argument is accepted.

The injustice, if your argument is correct, is more in the case of a person who pays a permanent tax on the double crop. He is harder hit, if revenue is in the nature of rent. And a person who raises occasional double crop is less hit even if the revenue is in the nature of rent.

Then with respect to the corruption and all that, I must take exception to that statement and point out to my friend that I will give the whole of my registers for his inspection. I will give him Account No. 4 which is the register which shows the collection. Invariably in most cases the same survey numbers are noted as under cultivation for double crop for the past several years after the settlement. Every year, those lands are taxed. And then the significant fact is that I have not received any complaints except in very few cases and they relate to stray mistakes in collection. The lands on which double crops are cultivated are the same in 1111 as the double crop lands in 1112, are the same substantially as in 1110, and so on. That is why I submitted that the sins of the officers are in the nature of omissions. If they make a more intensive search as I have always been enjoining on them, this revenue might be double. My immediate point is that there is no complaint so far as these lands

are concerned. I can understand Mr. Govinda Menon's case. His paramba was wrongly assessed. Sometimes clerical errors are committed in copying survey numbers. I submit the irregularities complained of do not work any hardship on the peasants. They certainly can claim reduction under double crop where it is a case of excess assessment. There is no point in asking all those people who have compounded their lands into permanent double crop lands to continue to pay the double crop assessment and the other people who raise only occasional double crop and pay assessment for that, being given the benefit of reduction. Remission is a totally different thing from abolition.

With respect to complaints also, I get only very few and they are that they are wrongly entered as double crop land. But regard being had to the extent of the land, these complaints are slight. They have been compelled to pay for a series of years and the absence of complaints shows that they are really cultivating these lands every year.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : ഡബിൾ ക്രോപ്പ് നിലത്തിന്നുമാത്രമാണോ സെററിൽമെണ്ടുപ്രകാരം നികുതി വെച്ചിട്ടുള്ളതു് ?

മിസ്റ്റർ കെ. അച്ചുതമേനോൻ : അല്ല.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : രണ്ടാംതരത്തിലുള്ള നികുതിയുണ്ടോ ?

മിസ്റ്റർ കെ. അച്ചുതമേനോൻ : ഉണ്ടു്.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : ഡബിൾ ക്രോപ്പിനു ഒരു പ്രത്യേക ടാക്സ് സെററിൽമെണ്ടുപ്രകാരം ഉണ്ടോ ?

Mr. K. Achyuta Menon (Diwan Peishkar): ഒന്നാംതരം is quite different. It has reference to the yield. There were certain lands at the time of the settlement in which double crop was raised. Those are called double crop lands.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : അങ്ങിനെ സെററിൽമെണ്ടിൽ കാണുന്നില്ല. ഡബിൾക്രോപ്പിനിലും ഇന്നതാണെന്നു സെററിൽമെണ്ടിലുണ്ടോ ?

Mr. K. Achyuta Menon (Diwan Peishkar): The tax is on each produce when you raise one crop, you will have to pay tax.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : തരം എന്നുപറയുന്നതു crops—നെ അടിസ്ഥാനപ്പെടുത്തിയാണോ ?

Mr. K. Achyuta Menon (Diwan Peishkar): (Tharam) has nothing to do with single crop or double crop. If the out-turn of one acre of land is 120 paras of paddy for one crop

it is first tharam land. If the out-turn for one acre is 120 paras of paddy either for virippu or mundakan, then it is first class land.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : ഇന്ന നിലമാണ് ഡബിൾക്രോപ്പിങ്ങ് എന്നു ഇതുകൊണ്ടു കാണുന്നില്ല.

Mr. K. Achyuta Menon (Diwan Peishkar): If you get 120 paras of paddy separately for double crop you have to pay half the tax. There is no such thing as double crop land in the settlement so described. The settlement officer went to a land and he classified that land into a particular tharam. In classifying by crop-experiment, he harvested those lands and found out what the yield was. The settlement officer for instance found that one acre of land yields 120 paras of paddy and he classified this land as first tharam and he assessed it to Rs. 7/8, i. e., half of Rs. 15. He also said that if you raise a second crop you will have to pay for it. There is no such thing whatsoever as double crop land in the settlement so described. You have to pay the tax fixed at the settlement whether you get 120 paras of paddy or not for the first crop. If you raise a second crop you have to pay half. For the second crop you have to pay half of Rs. 7/8. But with respect to the first crop, whether you raise it or not, you have to pay. With respect to the second crop, only if you raise a second crop, you have to pay half.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : സെറ്റിൽമെന്റിന്റെ ഉദ്ദേശം സെക്കൻഡ് ക്രോപ്പ് എടുത്താൽ മാത്രമേ നികുതിയുള്ളൂ എന്നാണ്. പയറാ പാട്ടത്തിലെ ഒക്കേഷണലായ ഡബിൾക്രോപ്പ്സിനു കൂടുതൽ നികുതി ചുമത്തുവാൻ പാടില്ലെന്നാണ് സെറ്റിൽമെന്റിൽ പറയുന്നതു്.

മിസ്റ്റർ കെ. അച്ചുതമേനോൻ : സെറ്റിൽമെന്റിലെ ഉദ്ദേശം അതല്ല.

മിസ്റ്റർ വി. പി. കണ്ണുപിള്ള : ഇതുകൊണ്ടു് മനസ്സിലാകുന്നത് അതാണ്.

Mr. Deputy President : You can't debate now. You can only ask for information.

മിസ്റ്റർ എം. ശിവരാമമേനോൻ : On a point of information. രണ്ടാമതു് ക്രോപ്പ്സിനു സ്റ്റേഷൻ ടാക്സ് നിശ്ചയിക്കുന്നതിൽ, ആദ്യം സെറ്റിൽമെണ്ടു് ടാക്സ് നിശ്ചയിച്ചതിനുശേഷം രണ്ടാമതും നിലത്തിൽ കൃഷി ചെയ്യുന്നതിനു ടാക്സ് ചുമത്താമെന്ന് കാണിക്കുവാനുള്ള വല്ല റിക്കാർഡും ഉണ്ടോ? എന്താണെന്നുവെച്ചാൽ.—

To arrive at the net produce necessary deduction shall be made therefrom on account of vicissitudes of season so that with regard to the division from the date of the settlement assessment has been fixed with reference to the income of the double crop.

Mr. K. Achyuta Menon (*Diwan Peishkar*): The settlement proclamation is accompanied by a statement by the then Settlement Officer Mr. Raman Menon. It gives the details of how classifications were made. I will give you the Blue Book if you want.

Mr. C. R. Iyyunni (*Trichur-South*): May I know Sir, whether the Government assessed any tax for double crop lands?

Mr. K. Achyuta Menon (*Diwan Peishkar*): All these questions show that the House is amenable for a reconsideration.

The resolution was put and carried.

5. Filling up of vacancies in Sirkar Schools by aided school teachers.

Mr. A. V. Moothedan (*Chalakkudi*): *The Council recommends to Government that 50 per cent of the permanent vacancies for Sirkar School Teachers in the Educational service, should be filled up by promoting permanent teachers working in aided schools, according to the Staff Selection principle of communal representation.*

This House has always shown great sympathy for certain classes of people, for instance the poor agriculturists, the unemployed people, the beggars and aided school teachers, and the object of this resolution is to improve the unfortunate lot of the aided school teachers. I think even the Director of Public Instruction has always shown great sympathy towards aided school teachers. In moving this resolution, I should say that this resolution if accepted won't do any injustice to any community, because, according to the rules of the Staff Selection Board, the Ezhuvas get 20 appointments out of 100. By recruiting aided school teachers to 50% of the permanent vacancies, no community will suffer. If this resolution is accepted, then also 20 Ezhuvas will be appointed. Of these 10 Ezhuvas in the aided schools will be recruited to Government Schools and 10 will be recruited direct by the Staff Selection Board, so that the community won't suffer. Those unfortunate teachers whose lot is very hard will have a chance of joining the Government service. Most of these aided school teachers have no ambition at all, the fire of ambition is extinct in them. There are a few who want to improve their lot. It is with that object that I have brought this resolution and I commend this resolution for the sympathetic consideration of this House.

Mr. Deputy President: There is an amendment by Mr. M. Sivarama Menon. It runs thus: Provided however that